HEREBY CERTIFY THAT THIS CORRESPONDENCE IS

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AS FIRST CLASS MAIL ADDRESSED TO: COMMISSIONER FOR PATENTS,

ON DATE OF DEPOSIT: September 22, 2005

PERSON MAKING DEPOSIT: ANNE VACHON DOUGHERTY

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Application of

September 22, 2005 :

A. Narasimhan, et al

Group Art No.: : 2643

Serial No. 09/858,348

Examiner: Stella Woo :

Filed: May 17, 2001

: for IBM Corporation Anne Vachon Dougherty

Title: ACOUSTIC QUALITY

3173 Cedar Road

ENHANCEMENT VIA FEEDBACK

Yorktown Heights, NY 10598

AND EQUALIZATION FOR

MOBILE MULTIMEDIA SYSTEMS

RESPONSE

Commissioner of Patents Sir:

In response to the Final Office Action dated June 13, 2005, Applicants respectfully submit the attached Terminal Disclaimer (PTO/SB/26) accompanied by a Statement Under 37 CFR 3.73(b) (PTO/SB/96) to overcome the double patenting rejection.

> Respectfully submitted, A. Narasimhan, et al

Anne Vachon Dougherty

HF/2643

Attorney for Applicant

Reg. No. 30,374